

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
<b>MARK E. FELGER (MF9985)</b> <b>JERROLD N. POSLUSNY, JR. (JP7140)</b> <b>COZEN O'CONNOR</b> A Pennsylvania Professional Corporation LibertyView, Suite 300 457 Haddonfield Road Cherry Hill, NJ 08002 (856) 910-5000 Attorneys for the Debtors	
In re:  SHAPES/ARCH HOLDINGS L.L.C., <u>et al.</u> ,  Debtors.	Case No. 08-14631 (GMB) (Jointly Administered)  Judge: Gloria M. Burns  Chapter: 11

**CERTIFICATE OF CONSENT REGARDING CONSENT ORDER RESOLVING  
OBJECTION TO CLAIM OF TENNESSEE DEPARTMENT OF REVENUE AND  
REDUCING AND ALLOWING ADMINISTRATIVE CLAIM**

**I HEREBY CERTIFY** that with respect to the copy of the captioned Consent Order submitted to the Court, the following conditions have been met:

1. The terms of the copy of the consent order submitted to the Court are identical to those set forth in the original consent order;
2. The signatures represented by the */s/ Jerrold N. Poslusny, Jr.* and */s/ Gina Baker Hantel* on the copy of the consent order submitted to the Court reference the signatures of consenting parties obtained on the original consent order;
3. I will retain the original consent order for a period of seven years from the date of closing of the case or adversary proceeding;
4. I will make the original consent order available for inspection upon request of the Court or any party in interest; and
5. I will simultaneously electronically file this certification with the Court, by use of my login and password, thereby signing same for all purposes including those under Fed. R. Bankr. P. 9011.

*/s/ Jerrold N. Poslusny, Jr.*  
Mark E. Felger  
Jerrold N. Poslusny, Jr.

Date: November 10, 2008